

**OPINION**  
**46-62**

July 25, 1946            (OPINION)

COUNTIES

RE:    Published Statement of Commissioners' Proceeding to be Itemized

Your letter addressed to the state printer, dated July 15, 1946, has been referred to this office for attention. According to the record available to me, your newspaper is the official newspaper of Ransom County.

I note that you say: "Previously the county commissioners' proceedings have itemized expenses of election such as poll rent, warrants to judges, clerks, etc., while this year the proceedings on these matters read as follows: 'Inspectors, Judges, Clerks, Rent of Polls - June Primary Election, June 25, 1946, 46051 to 46219, \$849.00'."

You inquire whether the commissioners may lump all of these election expense items and report the same as one item.

Your inquiry involves a construction of section 11-1137 of the 1943 Revised Code. That section provides:

"The board of county commissioners shall cause to be published in the official newspaper of the county a full and complete report of its official proceedings at each regular and special meeting. The publisher of the official newspaper shall cause the report of the proceedings of the board of county commissioners to be published in the issue of his paper next succeeding the time of its reception, and shall cause to be filed with the county auditor an affidavit of publication executed in the proper form".

The undoubted purpose of publishing the proceedings of the county commissioners is for the information of the public as to their activities and the nature of the claims and items paid and the amounts thereof. This information is important to the public, as all of the expenditures of the county commissioners in performance of official duty involve the payment of public money.

You will note that the section above quoted requires the county commissioners to cause to be published a full and complete report of its proceedings. I cannot conceive that lumping all of the expenses of the primary election as one item constitutes a full and complete report of the payment of the items involving the expenses of the primary election. Undoubtedly, the figures "46051 to 46219" refer to the warrant numbers drawn in payment of the lump sum indicated. The public, or any person who felt that he wanted to ascertain the items involved in the lump sum stated, would have to go to the auditor's office and examine the warrant record to ascertain the amounts paid to the various inspectors, judges, clerks, and other expenses involved in the election. I do not believe that that is the intent of the law. Publication of official proceedings has a very definite

purpose in our representative form of government. It not only serves as a means of information, but as a deterrent upon public officials in the management and expense involved in official duties.

Section 11-1138 of the Revised Code states that copies of the proceedings shall be received in evidence, if duly certified and attested by the auditor under the seal of his office. The next section provides for an appeal from a decision of the board by any person aggrieved. It is conceivable that if an itemized statement were published, some taxpayer might object to the amount of some item and contest the right of the commissioners to allow the same. This he could not do under the publication that you set forth in your letter. It is my opinion that the commissioners should itemize the expenses of the election.

NELS G. JOHNSON

Attorney General